

**City of Jacksonville General Government  
Quarterly Summary for the Twelve Months Ended September 30, 2011**

**December 20, 2011**

**Report # 710**

**Released on: December 20, 2011**

**OFFICE OF THE COUNCIL AUDITOR**  
Suite 200, St. James Building



December 20, 2011

Special Report # 710

Honorable Members of the City Council  
City of Jacksonville

Pursuant to Chapter 106 of the Ordinance Code, attached are the required financial statements and narratives for the fiscal year ended September 30, 2011 for the City. The City compiled its' report, which is not audited by the Council Auditor's Office except for tests of reasonableness on a sample basis. Thus, our report does not represent an audit or attestation conducted pursuant to Government Auditing Standards.

Municipal Code Sections 106.421 through 106.423 require this quarterly financial report. To meet the reporting dates specified by law, the Director of Finance of the City was to submit his report to the Council Auditor on or before November 30, 2011. We received the City's report on December 13, 2011. We are to issue our financial report on the City and its Independent Agencies by December 15, 2011. We issued Report #709 on the Independent Agencies on December 13, 2011. After performing our review of the City's report including interaction with the City Finance Department, we are issuing this report on the City on December 20, 2011.

The footnotes attached to the statements and the narrative report from the City is generally sufficient for understanding the statements presented; however, we have commented to provide further clarification.

**CITY OF JACKSONVILLE**

We noted that many of the City of Jacksonville's various sub-funds presented in this quarterly report are financially challenged. Our review consisted of the General Fund and 30 other Sub-funds. Ten of the 30 Sub-funds experienced an unfavorable budget variance for the fiscal year. We are concerned regarding the cumulative negative effect of these sub-funds on the overall financial condition of the City.

**General Fund / General Services District**

As mentioned in the Finance Director's narrative, the General Fund incurred a favorable budget variance of \$2,337,294, after carryovers of \$1,796,566. Revenues were \$18,745,917 less than budgeted and expenditures were \$22,879,777 less than budgeted. The breakdown of these revenues, expenditures, shortfalls, and overages can be seen in detail in two different formats on pages 13 and 14 and on pages 15 and 16.

**Clerk of the Courts (Sub-fund 016)**

There is currently a negative cash and fund balance in this subfund. The September 30, 2011, balance sheet reflects a negative cash balance of (\$692,354); however, this amount is less than the negative cash balance position of (\$955,968) on September 30, 2010. Furthermore, the

negative fund balance has been reduced from a negative (\$364,398) to a negative (\$134,831) during that same time frame.

Even with this progress the City still needs to work with the Clerk's Office to address the negative cash and fund balance position.

#### **Building Inspections (Sub-fund 159)**

The Building Inspection Sub-fund experienced an overall unfavorable variance of (\$1,079,635), due to a shortfall in revenue. During the recent budget process, this sub-fund reduced its positions by 17%, from 103 to 85 positions for fiscal year 2011/2012. The decrease in expenditures resulting from the reduction in positions should improve the sub-fund's financial performance going forward.

#### **Parking Garage Revenue (Sub-fund 412)**

Sub-fund 412 is in poor financial condition. The Sub-fund incurred an unfavorable variance of (\$173,645). The balance sheet for Sub-fund 412 shows a negative cash balance of (\$2,409,525) with current liabilities of \$1,313,160.

#### **Solid Waste Disposal (Sub-fund 441)**

Sub-fund 441 has a negative cash balance of (\$13,948,586), but \$29,071,129 of receivables. This is due to the timing of the billing for services. When the fee was placed on the tax bill, it resulted in user fees being collected in arrears. Therefore, the sub-fund will likely show large receivables and negative cash for a portion of each fiscal year. Then, after the tax bills are sent out, the cash will increase dramatically and the receivables will decrease as citizens pay their bills. The Sub-fund incurred an unfavorable budget variance of (\$2,065,624) for the fiscal year ended September 30, 2011.

#### **Stormwater Services (Sub-fund 461)**

Sub-fund 461 has a negative cash balance of (\$13,493,413), but \$19,372,118 of receivables. This is due to the timing of the billing for services. When the fee was placed on the tax bill, it resulted in user fees being collected in arrears. Therefore, the sub-fund will likely show large receivables and negative cash for a portion of each fiscal year. Then, after the tax bills are sent out, the cash will increase dramatically and the receivables will decrease as citizens pay their bills. The Sub-fund incurred an unfavorable budget variance of (\$6,529,713).

#### **Memorial Arena (Sub-fund 4B0)**

The Arena Sub-fund incurred an unfavorable budget variance of (\$762,867) for the fiscal year.

#### **Performing Arts Center (Sub-fund 4D0)**

Sub-fund 4D0 is in poor financial condition. The Sub-fund incurred an unfavorable variance of (\$142,752). The balance sheet shows negative current assets (cash and receivables) of (\$645,705) and current liabilities of \$442,127.

#### **Equestrian Center (Sub-fund 4F0)**

Although the Equestrian Center experienced a favorable budget variance of \$39,607 for the fiscal year, the Sub-fund has a negative cash balance of (\$282,307) and current liabilities of \$124,947.

**Sport Complex Capital Maintenance (Sub-fund 4G1)**

Ordinance 2009-817-E mandates that the Convention Development Tax collected pursuant to Municipal Code Chapter 764, be allocated to the Sports Complex Capital Maintenance Enterprise Fund. The 4G1 subfund was established for this purpose. These funds are to be used exclusively to construct, extend, enlarge, remodel, repair, improve or maintain the Sports Complex which includes Everbank Field, Veterans Memorial Arena, and the Jacksonville Baseball Stadium.

Sub-fund 4G1 experienced a favorable budget variance of \$2,407,847. This sub-fund is an all years fund and does not lapse.

**Copy Center (Sub-fund 521)**

Although the Copy Center experienced a favorable budget variance of \$62,986 for the fiscal year, the Sub-fund is insolvent. The balance sheet for the Copy Center shows a cash balance of \$45,978, current liabilities of \$88,391, and negative fund equity of (\$182,590).

**ITD Operations (Sub-fund 531)**

Sub-fund 531 incurred an unfavorable budget variance of (\$348,032) for the fiscal year. The balance sheet for ITD Operations shows a negative cash balance of (\$1,533,957) and current liabilities of \$1,430,701.

**Radio Communications (Sub-fund 534)**

The report shows an unfavorable budget variance of (\$107,143) for the fiscal year.

**Tech System Development (Sub-fund 536)**

The report shows an unfavorable budget variance of (\$3,004,996) for the fiscal year. The unfavorable budget variance includes \$1,809,891 in carryovers approved by 2011-405-E.

**Jacksonville Economic Development Commission (Sub-fund 751)**

The report shows a favorable budget variance of \$2,877,862 for the fiscal year. The favorable budget variance is primarily due to Qualified Target Industry Tax Refunds and Recaptured Enhanced Value (REV) Grants payments coming in below budget. For fiscal year 2011/2012 these expenditures were moved to the General Fund and the budgets for the expenditures were reduced by \$2,693,205.

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**DEBT RATINGS**

In an effort to monitor any significant changes in debt ratings on outstanding debt issued by the City, we asked that the Director of Finance to provide rating information on a quarterly basis. On October 17, 2010, Moody's downgraded the City's BJP infrastructure pledge one notch, from Aa3 to A1. In addition, on April 7, 2011, Standard and Poors downgraded this pledge two notches, from AA- to A. The reason cited for the downgrades was a debt service coverage ratio that was not consistent with a AA pledge. These downgrades are directly attributable to the decrease in sales tax revenue. Please refer to page 9 for a detailed list of individual bond ratings.

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**FINANCIAL REPORTS**

The following financial reports are presented as prepared by the various reporting entities.

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Respectfully submitted,

Kirk A. Sherman, CPA  
Council Auditor

**FINANCE DEPARTMENT  
OFFICE OF THE DIRECTOR**

December 12, 2011

**MEMORANDUM**

**TO:** Kirk Sherman, CPA  
Council Auditor

**FROM:** C. Ronald Belton   
Chief Financial Officer / Director of Finance

**SUBJECT:** **Financial Summaries for the Twelve Months ending September 30, 2011**

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In accordance with Ordinance 88-726-439, we are forwarding quarterly financial summaries for the twelve months ending September 30, 2011 for the agreed upon subfunds of the Consolidated City of Jacksonville. The financial information contained in the Quarterly Financial Summary are as of month twelve and do not reflect all final adjusting entries.

**GENERAL FUND**

The fund overall, including encumbrances and carryovers which were approved in 2011-405-E schedule AF, is showing an overall favorable variance of \$2.34 million compared to the revised budgeted amount. Revenues overall reflect an \$18.75 million unfavorable variance, primarily due to an unfavorable variance in Taxes of \$9.02 million, of which \$3.11 million is attributable to Ad Valorem Taxes and \$4.5 million to Communication Services Taxes. The unfavorable variance of \$5.7 million in Miscellaneous Revenue is primarily the result of lower than anticipated return on investments. The unfavorable variance of \$3.67 million in Other Sources is a result of non-utilization of Banking Fund proceeds for Capital Expenditures primarily in Fire & Rescue, the Supervisor of Elections and the Office of the Sheriff. Expenditures reflect a \$22.88 million favorable variance. The total favorable variance of \$16.21 million in Salaries and Employer Provided Benefits reflects personnel cost savings during the year to offset the salary and benefit lapse of \$8.8 million. The \$16.21 favorable variance in personnel costs is largely made up of a \$10.89 million favorable variance in full time salaries, a \$6.84 million favorable variance in pension costs, a \$1.52 million favorable variance in health care costs and a \$2.34 million unfavorable variance in overtime. The total favorable \$5.56 million variance in Other Operating Expenses is the result of several positive and negative variances. The largest of which include a \$1.39 million favorable variance in the City's payments to the State related to Juvenile Justice and a \$1.05 million favorable variance in Professional Services within Central Operations. The unfavorable variance cited above in Other Sources due to non-utilization of Banking Fund proceeds is somewhat offset by a favorable variance in Capital Outlay related to banking fund capital of \$1.8 million. The total favorable \$3.93 million variance in Debt Service is attributed to the timing of debt issuance coupled with lower than anticipated interest expense. The total favorable \$3.59 million variance in Banking Fund Debt Repayment is due to lower than anticipated interest expense and unspent banking fund borrowing capacity in Fire & Rescue, the Supervisor of Elections and the Office of the Sheriff.

**TAX COLLECTOR**

The \$1.47 million carryover approved in 2011-405-E schedule AF will reduce the overall favorable variance in this fund to \$379,817.

### **BUILDING INSPECTION**

The overall unfavorable variance of \$1.08 million is mainly a result of reduced revenues of \$1.88 million in Charges for Services resulting from lower than expected inspection and permit fees which are somewhat offset by a net favorable variance in personnel costs of \$665,020.

### **JACKSONVILLE CHILDREN'S COMMISSION**

The overall favorable variance of \$1.51 million is the result of favorable variances in both Other Operating Expenses of \$364,611, of which \$200,000 is contractual services, and Grants, Aids & Contributions of \$603,803.

### **SOLID WASTE**

The overall unfavorable variance of \$2.07 million is made up of a combination of various revenue and expenditure items. The unfavorable variance in Charges for Services of \$4.0 million is the result of an adjustment for uncollectibles in the amount of \$1.3 million as well as reduced tonnage at the landfill. The majority of the favorable variance of \$1.54 million in Other Operating Expenses is a result of reduced tonnage at the landfill and reductions in the monthly premise rates paid to residential haulers given a rate review. The favorable variance of \$286,316 in Debt Service is due to lower than anticipated interest expense.

### **STORMWATER SERVICES**

The total unfavorable variance in revenues of \$7.2 million is driven by an \$8.6 million unfavorable variance in Charges for Services which is primarily the result of adjustments taken for uncollectibles in the amount of \$6.18 million and lower than expected Stormwater User Fees of \$1.97 million. This unfavorable variance is somewhat offset by a \$1.4 million favorable variance in Miscellaneous Revenue related to \$1.0 million received from JEA for WSEA as a loan repayment and better than anticipated interest earnings.

### **MUNICIPAL STADIUM**

The overall favorable variance of \$1.38 million is the result of better than expected Tourist Development Taxes of \$0.5 million and a \$1.1 million accounting transfer in Transfers From Other Funds. The transfer represents reserve funds in excess of the reserve requirement, which are mandated by the bond fund governing documents. The unfavorable revenue variance that is seen in Transfers In to Pay Debt Service is directly related to and is offset by the favorable expenditure variance in Debt Service.

### **MEMORIAL ARENA**

The overall unfavorable variance of \$0.76 million is being driven by several unfavorable revenue variances. The unfavorable variance in Charges for Services is due to reduced event revenue of \$267,056 and is partially offset by a favorable variance in related expenditure lines contained in Other Operating Expenses. The unfavorable variance in Miscellaneous Revenue is driven by a \$0.5 million shortfall in concession sales revenue driven by fewer than budgeted events at this venue. The unfavorable variance in Transfers In to Pay Debt Service of \$295,721 is not offset by a reciprocal expenditure favorable variance in this fund because transfers from the operating fund to pay the debt are made on a net basis while debt service payments are made on a gross basis.

### **SPORTS COMPLEX CAPITAL MAINTENANCE**

The overall favorable variance of \$2.41 million is due to better than anticipated tax receipts for the Convention Development Tax of \$469,864. The favorable variance of \$1.9 million in Capital Outlay will be available to spend in upcoming fiscal years and should be looked at as if it was already encumbered since the spending capacity does not lapse.

### **FLEET MANAGEMENT-OPERATIONS**

The overall favorable variance of \$1.83 million is mainly due to the favorable variance in Charges for Services of approximately \$1.28 million, which is primarily the result of higher fuel charges to customers and a favorable variance in Other Operating Expenses, which is due to a \$0.5 million favorable variance for tires.

### **FLEET MANAGEMENT- VEHICLE REPLACEMENT**

The overall unfavorable variance of \$0.55 million is the result of a \$1.96 million unfavorable variance in Other Sources which is a direct result of reduced borrowing from the banking fund. This is offset by the favorable variance of \$1.26 million in Banking Fund Debt Repayment.

### **COPY CENTER**

The unfavorable variance in Charges for Services is offset by favorable expenditure variances in the fund.

### **ITD OPERATIONS**

The unfavorable variance in Charges for Services is somewhat offset by favorable expenditure variances in the fund.

### **TECHNOLOGY SYSTEM DEVELOPMENT**

The overall unfavorable variance is made up of a \$0.9 million unfavorable variance in Charges for Services which is due to billing a shortfall compared to budget, \$2.28 million unfavorable variance in Other Sources, which is the result of borrowing less money from the banking fund and \$0.55 million unfavorable variance in Banking Fund Debt Repayment expense for borrowed capital. The favorable variance of \$2.1 million in Capital Outlay should be netted against the \$1.81 million approved in 2011-405-E schedule AF. Capital Outlay funded by the Banking Fund that is carried over and spent in the next fiscal year will be funded by Banking Fund revenue even though it is not reflected here budgetarily.

### **GENERAL COUNSEL**

The overall favorable variance of \$1.47 million is primarily the result of a favorable variances in Charges for Services of \$1.09 million, which is largely due to billings in excess of budget and in various expenditure line items. The largest of which include savings of \$155,407 in net salary/benefits and savings of \$109,586 in Professional Services used for outside professional legal services, which is reflected in Other Operating Expenses.

### **SELF INSURANCE**

The overall variance in the fund is minimal however several areas had significant variances. The unfavorable variance of \$2.96 million in Miscellaneous Revenue is the result of lower than anticipated gains on investments. The \$2.59 million favorable variance in Other Operating Expenses is mainly due to a timing issue. Material year-end adjusting entries had not yet been posted to the fund to reflect significant expenses. These entries will be posted once the actuarial study is performed during the year-end analysis.

### **GROUP HEALTH**

The overall favorable variance of \$5.42 million is due to a \$2.92 million favorable variance in Miscellaneous Revenue reflecting the proceeds from the sale of a stock reimbursement from Prudential and a favorable variance in Other Operating Expenses of \$2.84 million due to a number of employees opting out for TriCare; in addition, the decision to change the default plan to a higher deductible plan provided operational savings.

### **INSURED PROGRAMS**

The overall favorable variance of \$1.69 million is due to a \$0.55 million favorable variance in Charges for Services caused by increased participant charges and a \$1.22 million favorable variance in Other Operating Expenses due to the city receiving better rates on insurance premiums for aviation hull insurance and excess workers comp insurance than originally anticipated.

### **JACKSONVILLE HOUSING FINANCE AUTHORITY**

The overall favorable variance of \$1.33 million is the result of a \$0.38 million favorable revenue variance in Other Sources which is primarily the result of un-budgeted bond redemption proceeds and higher than anticipated bond issuer fees and a \$0.39 million favorable variance in Other Operating Expenses. The main drivers of the favorable expenditure variance include professional services (\$128,868) and miscellaneous services & charges (\$255,405).

## **JACKSONVILLE ECONOMIC DEVELOPMENT**

The overall favorable variance of \$2.88 million is being driven by a \$2.79 million favorable variance in Other Operating Expenses. The main drivers of the favorable variance include professional services (\$370,966) and a \$2.38 million favorable variance in economic incentives. Both the QTI and Rev grants came in under budget as a result of current economic conditions. Companies were unable to meet their obligations and therefore did not qualify for grants or their property taxes came in lower than expected and therefore got smaller grants than budgeted.

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There are additional budgetary variances beyond those commented upon here. These variances are either not deemed noteworthy or are not material to the overall financial operations of the government.

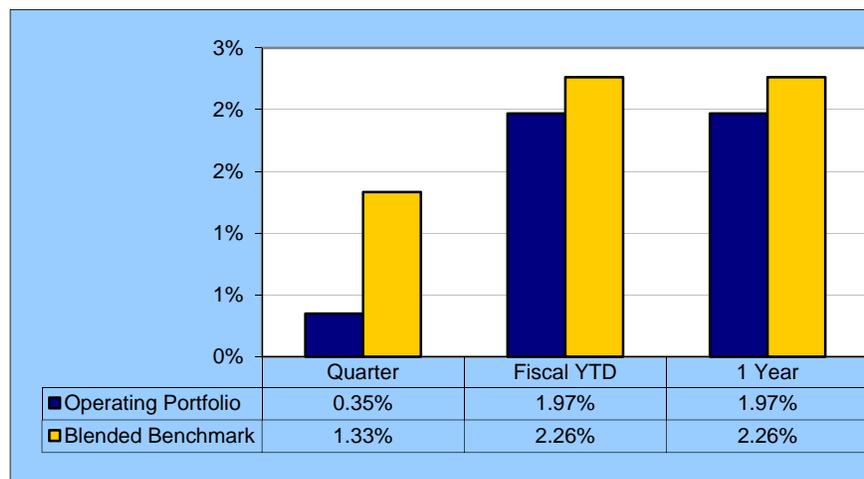
## **EARNINGS ON INVESTMENTS**

The Operating Portfolio's performance, for the quarter ending September 30, 2011, came in at a positive 0.35%, which is below last quarter's results, and below longer-term averages. The portfolio is comprised of four strategies: Core Plus, Intermediate, Limited Duration, and Extended Cash, within which money managers are tasked with investing in a manner deemed prudent given our goals. Unlike the majority of the past three years, the underlying manager portfolios generally underperformed their respective benchmarks this quarter, with the portfolio falling short of the return experienced by the blended benchmark. The biggest detractors from positive returns for the quarter were the Core Plus managers whom, as a group, returned only 1.18% versus their benchmark return of 3.82%. This was due primarily to renewed concerns of global economic challenges. The Committee proactively reduced exposure to this category ahead of this quarter in effort to dampen the underperformance that these managers experienced after returning 10.9% per year for three years.

For the Fiscal Year ending September 30, 2011, the portfolio returned 1.97%. While this is a positive number, it is below long term averages and may be seen as a pullback from the outsized returns seen over the past three years.

Going forward, it is anticipated that gains will be lower than those seen during the past three years of economic recovery, and that earnings will more closely reflect longer-term averages. The committee has decreased the portfolio's risk level to minimize the impact of an economic slowdown and/or higher interest rates.

**Figure 1. Operating Portfolio Performance**



Attachments

**Bond Ratings - City of Jacksonville**  
**As of September 30, 2011**

**CITY OF JACKSONVILLE**  
as of September 30, 2011

<u>BOND CLASSIFICATION</u>	<u>FROM</u>	<u>TO</u>	<u>MOODY'S</u>	<u>S&amp;P</u>	<u>FITCH</u>
<b>Issuer Credit Rating (Implied GO)</b>	1997	1999	Aa2	AA	AA
	2000	2003	Aa2	n/a	n/a
	2004	2007	n/a	n/a	n/a
	2008	2009	Aa2	AA	AA
	2010	Current	Aa1	AA	AA+
<b>Covenant Bonds</b>	2008	2009	Aa3	AA-	AA-
	2010	Current	Aa2	AA-	AA
<b>Revenue Bonds</b>	1997	1999	A1	A+	A+
	2000	2000	A1	A+	AA
	2001	2002	Aa3	A+	AA
	2003	2003	Aa2 / A2	AA / AA-	AA / AA-
	2004	2004	Aa2 / A2	AA- / A	AA / AA-
	2005	2005	Aa3 / A1	AA- / A	AA / AA-
	2006	2007	Aa3 / A1	AA- / A+	AA / AA-
	2008	2009	Aa3 / A1	AA- / A	AA / A+
	2010	Current	Aa2 / A1	AA- / A	AA+ / A+
	<b>Better Jacksonville Plan</b>	1997	1999	n/a	n/a
2000		2000	n/a	n/a	n/a
2001		2006	Aa3	A+	AA
2007		2008	Aa3	AA-	AA
2009		2009	Aa3	AA-	AA/AA-
2010		2011	Aa2/A1	AA-	AA/AA-
2011		Current	Aa2/A1	AA-/A	AA/AA-
<b>Commercial Paper Notes</b>		2002	2003	n/a	n/a
	2004	2009	n/a	A-1+	n/a
	2010	Current	P-1	n/a	n/a

<b>Long-Term Bond Ratings</b>			
<b>Moody's</b>	<b>S&amp;P</b>	<b>Fitch</b>	<b>Definitions</b>
Aaa	AAA	AAA	Prime Maximum Safety
Aa1	AA+	AA+	High Grade High Quality
Aa2	AA	AA	
Aa3	AA-	AA-	
A1	A+	A+	Upper Medium Grade
A2	A	A	
A3	A-	A-	
Baa1	BBB+	BBB+	Lower Medium Grade
Baa2	BBB	BBB	
Baa3	BBB-	BBB-	
Ba1	BB+	BB+	Non Investment Grade
Ba2	BB	BB	Speculative
Ba3	BB-	BB-	
B1	B+	B+	Highly Speculative
B2	B	B	
B3	B-	B-	
Caa1	CCC+	CCC	Substantial Risk
Caa2	CCC	-	In Poor Standing
Caa3	CCC-	-	
Ca	-	-	Extremely Speculative
C	-	-	Maybe in Default
-	-	DDD	Default
-	-	DD	
-	D	D	
-	-	-	

Short-Term Bond Ratings					
	Moody's		S&P		Fitch
VMIG1	This designation denotes superior credit quality. Excellent protection is afforded by established cash flows, highly reliable liquidity support, or demonstrated broad based access to the market for refinancing.	A-1	A short-term obligation rated 'A-1' is rated in the highest category by S&P. The obligator's capacity to meet its financial commitment on the obligation is strong. Within this category, certain obligations are designated with a plus sign (+). This indicates that the obligor's capacity to meet its financial commitment on these obligations is extremely strong.	F-1	Indicates the strongest capacity for timely payment of financial commitments relative to other issuers or issues in the same country. Under their national rating scale, this rating is assigned to the "best" credit risk relative to all others in the same country and is normally assigned to all financial commitments issued or guaranteed by the sovereign state. Where the credit risk is particularly strong, a "+" is added to the assigned rating.
VMIG2	This designation denotes strong credit quality. Margins of protection are ample, although not as large as in the preceding group.	A-2	A short-term obligation rated 'A-2' is somewhat more susceptible to the adverse effects of changes in circumstances and economic conditions than obligations in higher rating categories. However, the obligator's capacity to meet its financial commitment on the obligation is satisfactory.	F-2	Indicates a satisfactory capacity for timely payment of financial commitments relative to other issuers or issues in the same country. However, the margin of safety is not as great as in the case of the higher ratings.
VMIG3	This designation denotes acceptable credit quality. Liquidity and cash-flow protection may be narrow, and market access for refinancing is likely to be less well-established.	A-3	A short-term obligation rated 'A-3' exhibits adequate protection parameters. However, adverse economic conditions or changing circumstances are more likely to lead to a weakened capacity of the obligor to meet its financial commitment on the obligation.	F-3	Indicates an adequate capacity for timely payment of financial commitments relative to other issuers or issues in the same country. However, such capacity is more susceptible to near-term adverse changes than for financial commitments in higher rated categories.

### Short-Term Bond Ratings

Short-Term Bond Ratings					
	Moody's		S&P		Fitch
SG	This designation denotes speculative-grade credit quality. Debt instruments in this category may lack sufficient margins of protection.	B	A short-term obligation rated 'B' is regarded as having significant speculative characteristics. The obligor currently has the capacity to meet its financial commitment on the obligation; however, it faces major ongoing uncertainties which could lead to the obligor's inadequate capacity to meet its financial commitment on the obligation.	B	Indicates an uncertain capacity for timely payment of financial commitments relative to other issuers or issues in the same country. Such capacity is highly susceptible to near-term adverse changes in financial and economic conditions.
		C	A short-term obligation rated 'C' is currently vulnerable to nonpayment and is dependent upon favorable business, financial, and economic conditions for the obligor to meet its financial commitment on the obligation.	C	Indicates a highly uncertain capacity for timely payment of financial commitments relative to other issuers or issues in the same country. Capacity or meeting financial commitments is solely reliant upon a sustained, favorable business and economic environment.
		D	A short-term obligation rated 'D' is in payment default. The 'D' rating category is used when payments on an obligation are not made on the date due even if the applicable grace period has not expired, unless S&P believes that such payments will be made during such grace period. The 'D' rating also will be used upon the filing of a bankruptcy petition or the taking of a similar action if payments on an obligation are jeopardized.	D	Indicates actual or imminent payment default.

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY  
 FOR THE QUARTER ENDED SEPTEMBER 30, 2011

GENERAL FUND GSD - 011

REVENUE - VARIOUS DEPARTMENTS

	Revised Budget	Actuals	Variance Favorable (Unfavorable)
AD VALOREM TAXES	485,533,272	482,694,000	(2,839,272)
SALES AND USE TAXES	1,138,500	1,057,497	(81,003)
FRANCHISE FEES	43,924,385	43,036,955	(887,430)
UTILITY SERVICE TAXES	133,171,627	127,955,407	(5,216,220)
BUSINESS TAXES	7,775,760	7,446,897	(328,863)
FEDERAL GRANTS	108,850	159,687	50,837
FEDERAL PAYMENTS IN LIEU OF TAXES	25,000	23,875	(1,125)
STATE GRANTS	297,000	410,069	113,069
STATE SHARED REVENUES	123,857,232	124,155,280	298,048
CONTRIBUTIONS FROM OTHER LOCAL UNITS	101,687,538	101,687,540	2
GENERAL GOVERNMENT	8,105,116	6,739,311	(1,365,805)
PUBLIC SAFETY	19,162,484	20,679,355	1,516,871
PHYSICAL ENVIRONMENT	384,570	426,655	42,085
HUMAN SERVICES	1,803,707	1,771,983	(31,724)
CULTURE AND RECREATION	1,819,887	1,941,336	121,449
COURT-RELATED REVENUES	0	528	528
OTHER CHARGES FOR SERVICES	27,966,178	27,876,131	(90,047)
JUDGMENT AND FINES	1,040,000	810,594	(229,406)
VIOLATIONS OF LOCAL ORDINANCES	597,315	605,510	8,195
OTHER FINES AND/OR FORFEITS	1,692,485	1,239,770	(452,715)
INTEREST, INCL PROFITS ON INVESTMENTS	7,940,834	2,118,864	(5,821,970)
RENTS AND ROYALTIES	1,188,599	1,157,562	(31,037)
DISPOSITION OF FIXED ASSETS	40,000	51,775	11,775
SALES OF SURPLUS MATERIALS & SCRAPS	0	1,233	1,233
OTHER MISCELLANEOUS REVENUE	15,324,572	15,462,372	137,800
CONTRIBUTIONS FROM OTHER FUNDS	9,295,940	9,295,940	0
DEBT PROCEEDS	4,050,224	379,032	(3,671,192)
	997,931,076	979,185,159	(18,745,917)

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY  
 FOR THE QUARTER ENDED SEPTEMBER 30, 2011

GENERAL FUND GSD - 011

EXPENDITURES BY DEPARTMENT

	Revised Budget	Actuals plus Encumbrance	Variance Favorable (Unfavorable)
ADVISORY BOARDS & COMMISSIONS	409,172	427,491	(18,319)
CENTRAL OPERATIONS	21,653,997	19,562,602	2,091,395
CITY COUNCIL	9,042,508	8,353,677	688,831
COURTS	855,195	840,214	14,981
ENVIRONMENTAL & COMPLIANCE	19,953,486	18,679,644	1,273,842
FINANCE	7,019,634	7,086,740	(67,106)
FIRE AND RESCUE	167,351,302	161,852,954	5,498,347
HOUSING	0	4,621	(4,621)
HUMAN RIGHTS COMMISSION	1,005,547	947,721	57,826
MAYOR'S OFFICE	3,038,153	3,035,388	2,764
MEDICAL EXAMINER	2,893,317	2,636,495	256,823
OFFICE OF GENERAL COUNSEL	459,453	416,635	42,818
OFFICE OF THE SHERIFF	358,828,290	355,250,988	3,577,302
PLANNING AND DEVELOPMENT	8,015,743	7,602,443	413,300
PUBLIC DEFENDER	936,989	908,410	28,579
PUBLIC HEALTH	879,658	870,157	9,501
PUBLIC LIBRARIES	40,036,057	38,744,070	1,291,987
PUBLIC WORKS	81,320,064	80,791,998	528,066
RECREATION & COMMUNITY SERVICES	47,656,977	47,528,358	128,618
STATE ATTORNEY	189,002	186,135	2,868
SUPERVISOR OF ELECTIONS	11,510,842	8,088,214	3,422,628
JACKSONVILLE CITYWIDE ACTIVITIES	69,134,622	69,424,970	(290,348)
TRANSFERS OUT - DEBT	76,709,536	72,775,028	3,934,508
TRANSFERS OUT	72,352,089	72,356,905	(4,816)
	1,001,251,633	978,371,856	22,879,777

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2011

011 - GENERAL FUND - GSD

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	31,810,643.13	Current Liabilities	24,618,825.09
Taxes and other Receivable, Net	31,032,160.89	Other Liabilities	53,790,901.17
Due from Other Government Units	48,421,516.72	<b>TOTAL LIABILITIES</b>	<b>78,409,726.26</b>
Inventories	5,148,688.33	FUND EQUITY	
Other Current Assets	32,324,130.08	Beginning of Year	56,066,044.94
		Current Yr Less Encumbrances	14,261,367.95
		<b>TOTAL FUND EQUITY</b>	<b>70,327,412.89</b>
<b>TOTAL ASSETS</b>	<b>148,737,139.15</b>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<b>148,737,139.15</b>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Taxes	663,767,784	654,743,859	0	(9,023,925)
Licenses and Permits	7,775,760	7,446,897	0	(328,863)
Intergovernmental Revenue	124,288,082	124,748,911	0	460,829
Charges for Services	59,241,942	59,435,299	0	193,357
Fines and Forfeits	3,329,800	2,655,875	0	(673,925)
Miscellaneous Revenue	24,494,005	18,791,806	0	(5,702,199)
Other Sources	4,050,224	379,032	0	(3,671,192)
Transfers From Other Funds	9,295,940	9,295,940	0	0
Transfers From Component Units	101,687,538	101,687,540	0	2
<b>TOTAL REVENUE</b>	<b>997,931,076</b>	<b>979,185,159</b>	<b>0</b>	<b>(18,745,917)</b>
<b>EXPENDITURES</b>				
Salaries	375,278,755	367,655,708	0	7,623,047
Lapse	(8,796,337)	0	0	(8,796,337)
Employer Provided Benefits	173,954,669	165,364,244	0	8,590,425
Internal Service Charges	70,532,732	71,062,089	0	(529,356)
Internal Service - Capital Expense	570	0	0	570
Other Operating Expenses	147,661,893	133,829,053	8,274,981	5,557,860
Library Materials	3,107,629	3,094,944	12,615	70
Capital Outlay	7,954,032	2,206,669	3,511,175	2,236,189
Debt Service	76,709,536	72,775,028	0	3,934,508
Grants, Aids & Contributions	31,980,839	31,672,410	57,310	251,118
Supervision Allocation	(1,092,410)	(599,958)	0	(492,452)
Indirect Cost	8,213,899	8,213,899	0	0
Transfers to Other Funds	90,805,365	89,917,145	0	888,220
Other	1,763,613	1,687,248	0	76,365
Extraordinary Lapse	(94,000)	0	0	(94,000)
Banking Fund Debt Repayment	22,940,846	19,351,721	0	3,589,125
Fiscal and Other Debt Fees	330,000	285,575	0	44,425
<b>TOTAL EXPENDITURES</b>	<b>1,001,251,633</b>	<b>966,515,775</b>	<b>11,856,081</b>	<b>22,879,777</b>

CURRENT YEAR	<u>(3,320,557)</u>	<u>12,669,384</u>	<u>(11,856,081)</u>	<u>4,133,860</u>
FUND BALANCE TRANSFERS	1,591,984			
CARRYOVERS	(3,509,073)			
CONTINGENCIES	(1,381,876)			
RESERVE - PRIOR YEAR ENCUMBRANCES	6,619,522			
BUDGET DIFFERENCE	<u>0</u>			
		2011-405-E Sch AF Carryovers:		1,796,566
		Revised Variance:		2,337,294

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2011

015 - PROPERTY APPRAISER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	955,635.05	Current Liabilities	154,749.33
		TOTAL LIABILITIES	154,749.33
		FUND EQUITY	
		Beginning of Year	557,838.69
		Current Yr Less Encumbrances	243,047.03
		TOTAL FUND EQUITY	800,885.72
TOTAL ASSETS	955,635.05	TOTAL LIABILITIES FUND EQUITY	955,635.05

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	322,018	321,362	0	(656)
Miscellaneous Revenue	39,786	36,623	0	(3,163)
Transfers From Other Funds	8,509,838	8,509,838	0	0
<b>TOTAL REVENUE</b>	8,871,642	8,867,823	0	(3,819)
<b>EXPENDITURES</b>				
Salaries	5,541,713	5,302,276	0	239,437
Employer Provided Benefits	1,765,990	1,692,590	0	73,400
Internal Service Charges	810,045	953,319	0	(143,274)
Other Operating Expenses	986,621	897,995	67,098	21,528
Capital Outlay	29,201	28,524	0	677
Banking Fund Debt Repayment	72	72	0	0
<b>TOTAL EXPENDITURES</b>	9,133,642	8,874,776	67,098	191,768
CURRENT YEAR	(262,000)	(6,953)	(67,098)	187,949
FUND BALANCE TRANSFERS	250,000			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	12,000			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2011

016 - CLERK OF THE COURT

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(692,353.59)	Current Liabilities	25,410.78
Due from Other Government Units	<u>557,523.07</u>	TOTAL LIABILITIES	<u>25,410.78</u>
		FUND EQUITY	
		Beginning of Year	(434,120.29)
		Current Yr Less Encumbrances	273,878.99
		TOTAL FUND EQUITY	<u>(160,241.30)</u>
TOTAL ASSETS	<u><u>(134,830.52)</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>(134,830.52)</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	2,740,822	2,794,221	0	53,399
Miscellaneous Revenue	8,357	(14,774)	0	(23,131)
Transfers From Other Funds	841,423	841,423	0	0
TOTAL REVENUE	3,590,602	3,620,869	0	30,267
EXPENDITURES				
Salaries	1,077,865	960,243	0	117,622
Employer Provided Benefits	382,233	335,391	0	46,842
Internal Service Charges	739,764	672,486	0	67,278
Other Operating Expenses	444,643	432,774	0	11,869
Capital Outlay	1	0	0	1
Supervision Allocation	191,689	191,689	0	0
Indirect Cost	754,407	754,407	0	0
TOTAL EXPENDITURES	3,590,602	3,346,990	0	243,612
	CURRENT YEAR	<u>0</u>	<u>0</u>	<u>273,879</u>
	FUND BALANCE TRANSFERS	0		
	CARRYOVERS	0		
	CONTINGENCIES	0		
	RESERVE - PRIOR YEAR ENCUMBRANCES	0		
	BUDGET DIFFERENCE	<u>0</u>		

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2011

017 - TAX COLLECTOR

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	3,597,862.36	Current Liabilities	226,607.22
		TOTAL LIABILITIES	226,607.22
		FUND EQUITY	
		Beginning of Year	1,449,217.48
		Current Yr Less Encumbrances	1,922,037.66
		TOTAL FUND EQUITY	3,371,255.14
TOTAL ASSETS	<u>3,597,862.36</u>	TOTAL LIABILITIES FUND EQUITY	<u>3,597,862.36</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	10,466,971	9,971,516	0	(495,455)
Miscellaneous Revenue	122,180	100,062	0	(22,118)
Transfers From Other Funds	4,320,401	4,320,401	0	0
TOTAL REVENUE	14,909,552	14,391,979	0	(517,573)
EXPENDITURES				
Salaries	8,806,566	8,425,743	0	380,823
Lapse	(335,185)	0	0	(335,185)
Employer Provided Benefits	2,792,280	2,593,719	0	198,561
Internal Service Charges	1,339,089	1,250,196	0	88,893
Other Operating Expenses	2,286,264	1,934,367	69,803	282,094
Capital Outlay	2,128,394	219,255	157,230	1,751,909
Banking Fund Debt Repayment	55,575	53,608	0	1,967
TOTAL EXPENDITURES	17,072,983	14,476,887	227,033	2,369,063
CURRENT YEAR	<u>(2,163,431)</u>	<u>(84,908)</u>	<u>(227,033)</u>	<u>1,851,490</u>
FUND BALANCE TRANSFERS	2,006,945			
CARRYOVERS	0			
CONTINGENCIES	(15,000)			
RESERVE - PRIOR YEAR ENCUMBRANCES	171,485			
BUDGET DIFFERENCE	<u>0</u>			

2011-405-E Sch AF Carryovers:	1,471,673
Revised Variance:	379,817

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2011

159 - BUILDING INSPECTION

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	522,075.22	Current Liabilities	257,623.80
Taxes and other Receivable, Net	<u>0.00</u>	TOTAL LIABILITIES	<u>257,623.80</u>
		FUND EQUITY	
		Beginning of Year	1,216,375.50
		Current Yr Less Encumbrances	(951,924.08)
		TOTAL FUND EQUITY	<u>264,451.42</u>
TOTAL ASSETS	<u><u>522,075.22</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>522,075.22</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	9,792,560	7,911,633	0	(1,880,927)
Fines and Forfeits	80,283	98,026	0	17,743
Miscellaneous Revenue	308,347	121,247	0	(187,100)
TOTAL REVENUE	10,181,190	8,130,907	0	(2,050,283)
EXPENDITURES				
Salaries	4,964,665	4,439,719	0	524,946
Employer Provided Benefits	1,704,135	1,564,061	0	140,074
Internal Service Charges	1,457,398	1,190,033	0	267,365
Other Operating Expenses	564,874	523,912	2,578	38,384
Capital Outlay	2	0	0	2
Supervision Allocation	0	0	0	0
Indirect Cost	595,233	595,233	0	0
Banking Fund Debt Repayment	769,750	769,873	0	(123)
TOTAL EXPENDITURES	10,056,057	9,082,831	2,578	970,648
	CURRENT YEAR	(951,924)	(2,578)	(1,079,635)
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(125,133)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2011

191 - JACKSONVILLE CHILDREN'S COMMISSION

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	3,553,083.14	Current Liabilities	360,428.13
		TOTAL LIABILITIES	360,428.13
		FUND EQUITY	
		Beginning of Year	2,147,303.30
		Current Yr Less Encumbrances	1,045,351.71
		TOTAL FUND EQUITY	3,192,655.01
TOTAL ASSETS	<u>3,553,083.14</u>	TOTAL LIABILITIES FUND EQUITY	<u>3,553,083.14</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	0	25	0	25
Miscellaneous Revenue	348,300	397,681	0	49,381
Transfers From Other Funds	20,713,722	20,713,722	0	0
TOTAL REVENUE	21,062,022	21,111,428	0	49,406
EXPENDITURES				
Salaries	2,420,780	2,109,180	0	311,600
Employer Provided Benefits	711,831	599,427	0	112,404
Internal Service Charges	463,923	399,536	0	64,387
Other Operating Expenses	2,143,838	1,474,467	304,760	364,611
Capital Outlay	9,058	9,054	0	4
Grants, Aids & Contributions	13,783,597	12,896,870	282,924	603,803
Transfers to Other Funds	2,722,189	2,722,189	0	0
Banking Fund Debt Repayment	541	536	0	5
TOTAL EXPENDITURES	22,255,757	20,211,261	587,684	1,456,813
CURRENT YEAR	<u>(1,193,735)</u>	<u>900,168</u>	<u>(587,684)</u>	<u>1,506,219</u>
FUND BALANCE TRANSFERS	145,184			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,048,551			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2011

411 - PUBLIC PARKING SYSTEM

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	247,741.43	Current Liabilities	216,659.93
Taxes and other Receivable, Net	0.00	Other Liabilities	203,800.22
Capital Assets, Net	<u>4,164,340.91</u>	TOTAL LIABILITIES	<u>420,460.15</u>
		FUND EQUITY	
		Beginning of Year	4,106,783.94
		Current Yr Less Encumbrances	(115,161.75)
		TOTAL FUND EQUITY	<u>3,991,622.19</u>
TOTAL ASSETS	<u><u>4,412,082.34</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>4,412,082.34</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	2,050,788	1,816,360	0	(234,428)
Fines and Forfeits	623,794	475,886	0	(147,908)
Miscellaneous Revenue	13,404	9,276	0	(4,128)
Transfers From Other Funds	85,683	85,683	0	0
<b>TOTAL REVENUE</b>	<u>2,773,669</u>	<u>2,387,205</u>	<u>0</u>	<u>(386,464)</u>
<b>EXPENDITURES</b>				
Salaries	1,315,697	1,126,467	0	189,230
Lapse	(75,724)	0	0	(75,724)
Employer Provided Benefits	500,607	434,902	0	65,705
Internal Service Charges	321,367	343,284	0	(21,917)
Other Operating Expenses	442,471	363,252	13,872	65,348
Capital Outlay	198,465	0	0	198,465
Indirect Cost	151,619	151,619	0	0
<b>TOTAL EXPENDITURES</b>	<u>2,854,502</u>	<u>2,419,523</u>	<u>13,872</u>	<u>421,107</u>
CURRENT YEAR	<u>(80,833)</u>	<u>(32,318)</u>	<u>(13,872)</u>	<u>34,643</u>
FUND BALANCE TRANSFERS	15,184			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	65,649			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2011

412 - PARKING GARAGE REVENUE

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(2,409,525.28)	Current Liabilities	1,313,160.03
Capital Assets, Net	<u>4,721,224.52</u>	TOTAL LIABILITIES	<u>1,313,160.03</u>
		FUND EQUITY	
		Beginning of Year	347,649.29
		Current Yr Less Encumbrances	650,889.92
		TOTAL FUND EQUITY	<u>998,539.21</u>
TOTAL ASSETS	<u><u>2,311,699.24</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>2,311,699.24</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	1,142,812	981,278	0	(161,534)
Miscellaneous Revenue	0	(52,018)	0	(52,018)
Transfers From Other Funds	1,075,715	1,075,715	0	0
<b>TOTAL REVENUE</b>	<u>2,218,527</u>	<u>2,004,976</u>	<u>0</u>	<u>(213,551)</u>
<b>EXPENDITURES</b>				
Other Operating Expenses	583,007	541,585	5,321	36,101
Debt Service	1,353,807	1,350,001	0	3,806
Indirect Cost	289,906	289,906	0	0
<b>TOTAL EXPENDITURES</b>	<u>2,226,720</u>	<u>2,181,492</u>	<u>5,321</u>	<u>39,907</u>
CURRENT YEAR	<u>(8,193)</u>	<u>(176,517)</u>	<u>(5,321)</u>	<u>(173,645)</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	8,193			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2011

431 - MOTOR VEHICLE INSPECTION

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	91,751.13	Current Liabilities	17,556.20
Taxes and other Receivable, Net	57,023.00	Other Liabilities	47,649.94
Inventories	14,389.92	TOTAL LIABILITIES	65,206.14
Capital Assets, Net	32,782.23	FUND EQUITY	
		Beginning of Year	30,846.60
		Current Yr Less Encumbrances	99,893.54
		TOTAL FUND EQUITY	130,740.14
TOTAL ASSETS	195,946.28	TOTAL LIABILITIES FUND EQUITY	195,946.28

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	430,494	443,016	0	12,522
Miscellaneous Revenue	4,252	3,482	0	(770)
Transfers From Other Funds	44,215	44,215	0	0
TOTAL REVENUE	478,961	490,713	0	11,752
EXPENDITURES				
Salaries	257,877	218,262	0	39,615
Employer Provided Benefits	100,629	87,995	0	12,634
Internal Service Charges	44,852	31,994	0	12,858
Other Operating Expenses	46,328	26,824	134	19,370
Indirect Cost	83,820	83,820	0	0
TOTAL EXPENDITURES	533,506	448,895	134	84,477
CURRENT YEAR	(54,545)	41,818	(134)	96,229
FUND BALANCE TRANSFERS	52,588			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,957			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2011

441 - SOLID WASTE DISPOSAL

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(13,948,586.00)	Current Liabilities	7,706,803.44
Taxes and other Receivable, Net	29,071,129.23	Other Liabilities	23,998,804.58
Due from Other Government Units	21,263.36	<b>TOTAL LIABILITIES</b>	<u>31,705,608.02</u>
Capital Assets, Net	16,870,957.94	<b>FUND EQUITY</b>	
Other Deferred Charges	<u>14,231,108.66</u>	Beginning of Year	14,592,974.75
		Current Yr Less Encumbrances	(52,709.58)
		<b>TOTAL FUND EQUITY</b>	<u>14,540,265.17</u>
<b>TOTAL ASSETS</b>	<u><u>46,245,873.19</u></u>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<u><u>46,245,873.19</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	68,116,501	64,107,772	0	(4,008,730)
Miscellaneous Revenue	1,169,259	906,578	0	(262,681)
Transfers From Other Funds	71,371	71,371	0	0
<b>TOTAL REVENUE</b>	<u>69,357,131</u>	<u>65,085,720</u>	<u>0</u>	<u>(4,271,411)</u>
<b>EXPENDITURES</b>				
Salaries	3,987,924	3,784,054	0	203,870
Lapse	(209,225)	0	0	(209,225)
Employer Provided Benefits	1,717,018	1,622,689	0	94,329
Internal Service Charges	3,855,412	3,543,900	0	311,511
Other Operating Expenses	56,022,139	49,175,306	5,302,947	1,543,886
Capital Outlay	31,739	12,175	16,574	2,990
Debt Service	4,830,092	4,543,776	0	286,316
Supervision Allocation	(428,648)	(400,758)	0	(27,890)
Indirect Cost	1,447,852	1,447,852	0	0
Transfers to Other Funds	1,679,087	1,679,087	0	0
<b>TOTAL EXPENDITURES</b>	<u>72,933,389</u>	<u>65,408,081</u>	<u>5,319,521</u>	<u>2,205,787</u>
<b>CURRENT YEAR</b>	<u><u>(3,576,258)</u></u>	<u><u>(322,361)</u></u>	<u><u>(5,319,521)</u></u>	<u><u>(2,065,624)</u></u>
<b>FUND BALANCE TRANSFERS</b>	0			
<b>CARRYOVERS</b>	(7,000)			
<b>CONTINGENCIES</b>	0			
<b>RESERVE - PRIOR YEAR ENCUMBRANCES</b>	3,583,258			
<b>BUDGET DIFFERENCE</b>	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2011

461 - STORMWATER SERVICES

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(13,493,413.24)	Current Liabilities	1,118,773.71
Taxes and other Receivable, Net	19,372,117.76	Other Liabilities	19,639,577.92
Capital Assets, Net	<u>20,363,018.32</u>	TOTAL LIABILITIES	<u>20,758,351.63</u>
		FUND EQUITY	
		Beginning of Year	10,195,325.39
		Current Yr Less Encumbrances	(4,711,954.18)
		TOTAL FUND EQUITY	<u>5,483,371.21</u>
TOTAL ASSETS	<u><u>26,241,722.84</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>26,241,722.84</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	29,381,264	20,789,394	0	(8,591,870)
Miscellaneous Revenue	380,000	1,774,459	0	1,394,459
Transfers From Other Funds	991,169	991,169	0	0
<b>TOTAL REVENUE</b>	<u>30,752,433</u>	<u>23,555,022</u>	<u>0</u>	<u>(7,197,411)</u>
<b>EXPENDITURES</b>				
Salaries	6,761,115	6,322,662	0	438,453
Employer Provided Benefits	2,900,869	2,752,748	0	148,121
Internal Service Charges	2,375,148	2,734,148	0	(358,999)
Other Operating Expenses	4,881,610	4,113,416	548,735	219,459
Capital Outlay	1	0	0	1
Indirect Cost	1,710,111	1,710,111	0	0
Transfers to Other Funds	11,149,674	11,149,674	0	0
Banking Fund Debt Repayment	937,899	717,235	0	220,664
<b>TOTAL EXPENDITURES</b>	<u>30,716,428</u>	<u>29,499,994</u>	<u>548,735</u>	<u>667,698</u>
CURRENT YEAR	<u>36,005</u>	<u>(5,944,973)</u>	<u>(548,735)</u>	<u>(6,529,713)</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(615,575)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	579,570			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED SEPTEMBER 30, 2011

4A0 - MUNICIPAL STADIUM

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	9,705,768.47	Current Liabilities	9,653,032.00
Taxes and other Receivable, Net	562,684.95	Other Liabilities	140,757,960.00
Due from Other Government Units	166,667.00	TOTAL LIABILITIES	150,410,992.00
Other Non Current Assets	0.00	FUND EQUITY	
Capital Assets, Net	186,619,678.40	Beginning of Year	44,881,328.09
Other Deferred Charges	15,612.39	Current Yr Less Encumbrances	1,778,091.12
		TOTAL FUND EQUITY	46,659,419.21
TOTAL ASSETS	197,070,411.21	TOTAL LIABILITIES FUND EQUITY	197,070,411.21

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Taxes	6,211,820	6,730,713	0	518,893
Charges for Services	3,720,932	3,379,316	0	(341,616)
Miscellaneous Revenue	5,616,192	5,811,311	0	195,119
Transfers From Other Funds	11,818,039	12,935,552	0	1,117,513
Transfer In to Pay Debt Service	11,321,869	10,722,459	0	(599,410)
TOTAL REVENUE	38,688,852	39,579,352	0	890,500
EXPENDITURES				
Salaries	1,351,215	1,375,081	0	(23,866)
Employer Provided Benefits	460,170	410,249	0	49,921
Internal Service Charges	199,027	194,120	0	4,907
Other Operating Expenses	8,853,634	8,966,947	0	(113,313)
Capital Outlay	127,000	113,949	12,674	13,051
Debt Service	11,321,869	10,724,821	0	597,048
Transfers to Other Funds	5,054,068	5,054,068	0	0
Fiscal and Other Debt Fees	11,321,869	11,364,661	0	(42,792)
TOTAL EXPENDITURES	38,688,852	38,203,896	12,674	484,956
CURRENT YEAR	0	1,375,456	(12,674)	1,375,456
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED SEPTEMBER 30, 2011

4B0 - MEMORIAL ARENA

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	6,608,008.21	Current Liabilities	7,813,051.66
Taxes and other Receivable, Net	1,369,412.68	Other Liabilities	104,306,248.39
Capital Assets, Net	106,363,655.11	TOTAL LIABILITIES	112,119,300.05
Other Deferred Charges	142,884.54	FUND EQUITY	
		Beginning of Year	1,785,723.07
		Current Yr Less Encumbrances	578,937.42
		TOTAL FUND EQUITY	2,364,660.49
TOTAL ASSETS	114,483,960.54	TOTAL LIABILITIES FUND EQUITY	114,483,960.54

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	5,550,815	5,287,777	0	(263,038)
Miscellaneous Revenue	3,021,043	2,635,428	0	(385,615)
Transfers From Other Funds	2,302,924	2,302,924	0	0
Transfer In to Pay Debt Service	8,100,110	7,804,389	0	(295,721)
TOTAL REVENUE	18,974,892	18,030,518	0	(944,374)
EXPENDITURES				
Salaries	1,269,980	1,251,844	0	18,136
Employer Provided Benefits	335,385	307,986	0	27,399
Internal Service Charges	88,958	87,175	0	1,783
Other Operating Expenses	6,065,831	5,908,742	0	157,089
Capital Outlay	30,000	4,998	25,000	25,002
Transfers to Other Funds	3,084,628	3,084,628	0	0
Fiscal and Other Debt Fees	8,100,110	8,148,012	0	(47,902)
TOTAL EXPENDITURES	18,974,892	18,793,385	25,000	181,507
CURRENT YEAR	0	(762,867)	(25,000)	(762,867)
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED SEPTEMBER 30, 2011

4C0 - BASEBALL STADIUM

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,754,949.56	Current Liabilities	1,553,331.70
Taxes and other Receivable, Net	5,241.44	Other Liabilities	27,456,887.18
Capital Assets, Net	27,730,913.51	<b>TOTAL LIABILITIES</b>	29,010,218.88
Other Deferred Charges	6,135.78	FUND EQUITY	
		Beginning of Year	(161,052.42)
		Current Yr Less Encumbrances	648,073.83
		<b>TOTAL FUND EQUITY</b>	487,021.41
<b>TOTAL ASSETS</b>	29,497,240.29	<b>TOTAL LIABILITIES FUND EQUITY</b>	29,497,240.29

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	356,975	438,253	0	81,278
Miscellaneous Revenue	162,577	198,878	0	36,301
Transfers From Other Funds	1,249,990	1,249,990	0	0
Transfer In to Pay Debt Service	2,140,164	2,058,822	0	(81,342)
<b>TOTAL REVENUE</b>	3,909,706	3,945,942	0	36,236
<b>EXPENDITURES</b>				
Salaries	257,925	253,430	0	4,495
Employer Provided Benefits	62,390	55,922	0	6,468
Internal Service Charges	7,367	3,514	0	3,853
Other Operating Expenses	956,996	935,648	0	21,348
Capital Outlay	10,001	7,146	2,500	2,855
Transfers to Other Funds	474,863	474,863	0	0
Fiscal and Other Debt Fees	2,140,164	2,152,820	0	(12,656)
<b>TOTAL EXPENDITURES</b>	3,909,706	3,883,343	2,500	26,363
CURRENT YEAR	0	62,600	(2,500)	62,600
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED SEPTEMBER 30, 2011

4D0 - PERFORMING ARTS CENTER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(693,860.94)	Current Liabilities	442,127.18
Taxes and other Receivable, Net	48,155.73	Other Liabilities	1,012,282.00
Capital Assets, Net	23,739,136.10	<b>TOTAL LIABILITIES</b>	<u>1,454,409.18</u>
Other Deferred Charges	<u>6,207.57</u>	FUND EQUITY	
		Beginning of Year	22,553,446.90
		Current Yr Less Encumbrances	(908,217.62)
		<b>TOTAL FUND EQUITY</b>	<u>21,645,229.28</u>
<b>TOTAL ASSETS</b>	<u><u>23,099,638.46</u></u>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<u><u>23,099,638.46</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	1,814,751	2,087,091	0	272,340
Miscellaneous Revenue	814,085	663,998	0	(150,087)
Transfers From Other Funds	705,067	705,067	0	0
Transfer In to Pay Debt Service	51,257	51,436	0	179
<b>TOTAL REVENUE</b>	<u>3,385,160</u>	<u>3,507,593</u>	<u>0</u>	<u>122,433</u>
<b>EXPENDITURES</b>				
Salaries	608,210	591,653	0	16,557
Employer Provided Benefits	157,525	154,499	0	3,026
Internal Service Charges	44,846	43,360	0	1,486
Other Operating Expenses	2,412,904	2,739,297	0	(326,393)
Capital Outlay	15,001	0	14,580	15,001
Debt Service	51,257	51,436	0	(179)
Transfers to Other Funds	44,160	44,160	0	0
Fiscal and Other Debt Fees	51,257	25,940	0	25,317
<b>TOTAL EXPENDITURES</b>	<u>3,385,160</u>	<u>3,650,345</u>	<u>14,580</u>	<u>(265,185)</u>
CURRENT YEAR	<u>0</u>	<u>(142,752)</u>	<u>(14,580)</u>	<u>(142,752)</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED SEPTEMBER 30, 2011

4E0 - CONVENTION CENTER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	609,781.19	Current Liabilities	430,366.81
Taxes and other Receivable, Net	44,854.03		
Capital Assets, Net	18,046,717.91	TOTAL LIABILITIES	430,366.81
Other Deferred Charges	4,091.64	FUND EQUITY	
		Beginning of Year	18,708,241.34
		Current Yr Less Encumbrances	(433,163.38)
		TOTAL FUND EQUITY	18,275,077.96
TOTAL ASSETS	18,705,444.77	TOTAL LIABILITIES FUND EQUITY	18,705,444.77

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	873,223	967,343	0	94,120
Miscellaneous Revenue	919,844	1,125,252	0	205,408
Transfers From Other Funds	1,777,111	1,777,111	0	0
TOTAL REVENUE	3,570,178	3,869,706	0	299,528
EXPENDITURES				
Salaries	971,390	977,255	0	(5,865)
Employer Provided Benefits	289,285	290,445	0	(1,160)
Internal Service Charges	62,379	56,837	0	5,542
Other Operating Expenses	1,672,381	1,786,294	0	(113,913)
Capital Outlay	18,001	6,421	11,174	11,580
Transfers to Other Funds	926,742	926,742	0	0
TOTAL EXPENDITURES	3,940,178	4,043,994	11,174	(103,816)
CURRENT YEAR	(370,000)	(174,288)	(11,174)	195,712
FUND BALANCE TRANSFERS	370,000			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE  
 QUARTERLY FINANCIAL SUMMARY - FUND LEVEL  
 FOR THE QUARTER ENDED SEPTEMBER 30, 2011

4F0 - EQUESTRIAN CENTER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(282,306.72)	Current Liabilities	124,947.14
Taxes and other Receivable, Net	9,957.03	Other Liabilities	2,444,137.46
Capital Assets, Net	13,020,629.72	<b>TOTAL LIABILITIES</b>	<u>2,569,084.60</u>
Other Deferred Charges	<u>763.94</u>	FUND EQUITY	
		Beginning of Year	10,843,855.02
		Current Yr Less Encumbrances	(663,895.65)
		<b>TOTAL FUND EQUITY</b>	<u>10,179,959.37</u>
<b>TOTAL ASSETS</b>	<u><u>12,749,043.97</u></u>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<u><u>12,749,043.97</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	246,514	264,118	0	17,604
Miscellaneous Revenue	131,834	126,892	0	(4,942)
Transfers From Other Funds	1,120,618	1,120,618	0	0
Transfer In to Pay Debt Service	123,668	106,056	0	(17,612)
<b>TOTAL REVENUE</b>	<u>1,622,634</u>	<u>1,617,685</u>	<u>0</u>	<u>(4,949)</u>
<b>EXPENDITURES</b>				
Salaries	286,975	258,725	0	28,250
Employer Provided Benefits	67,045	88,500	0	(21,455)
Internal Service Charges	36,670	38,102	0	(1,432)
Other Operating Expenses	626,761	611,230	0	15,531
Capital Outlay	1	0	0	1
Debt Service	123,668	109,366	0	14,302
Transfers to Other Funds	357,846	357,846	0	0
Fiscal and Other Debt Fees	123,668	114,309	0	9,359
<b>TOTAL EXPENDITURES</b>	<u>1,622,634</u>	<u>1,578,078</u>	<u>0</u>	<u>44,556</u>
CURRENT YEAR	<u>0</u>	<u>39,607</u>	<u>0</u>	<u>39,607</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2011

4G1 - SPORTS COMPLEX CAPITAL MAINTENANCE

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,911,056.02	Current Liabilities	243,657.09
		TOTAL LIABILITIES	243,657.09
		FUND EQUITY	
		Current Yr Less Encumbrances	2,667,398.93
		TOTAL FUND EQUITY	2,667,398.93
TOTAL ASSETS	<u>2,911,056.02</u>	TOTAL LIABILITIES FUND EQUITY	<u>2,911,056.02</u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Taxes	3,933,253	4,403,117	0	469,864
Miscellaneous Revenue	0	39,643	0	39,643
Transfers From Other Funds	370,000	370,000	0	0
TOTAL REVENUE	<u>4,303,253</u>	<u>4,812,760</u>	<u>0</u>	<u>509,507</u>
EXPENDITURES				
Capital Outlay	4,303,253	2,120,913	283,999	1,898,341
TOTAL EXPENDITURES	<u>4,303,253</u>	<u>2,120,913</u>	<u>283,999</u>	<u>1,898,341</u>
CURRENT YEAR	<u>0</u>	<u>2,691,847</u>	<u>(283,999)</u>	<u>2,407,847</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	0			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2011

511 - FLEET MGMT - OPERATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,380,238.96	Current Liabilities	1,839,773.85
Due from Other Government Units	934,097.16	Other Liabilities	990,856.57
Inventories	1,595,710.19	TOTAL LIABILITIES	2,830,630.42
Capital Assets, Net	1,111,154.94	FUND EQUITY	
		Beginning of Year	134,496.39
		Current Yr Less Encumbrances	2,056,074.44
		TOTAL FUND EQUITY	2,190,570.83
TOTAL ASSETS	5,021,201.25	TOTAL LIABILITIES FUND EQUITY	5,021,201.25

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	40,042,336	41,317,622	0	1,275,287
Miscellaneous Revenue	484,158	376,349	0	(107,809)
Transfers From Other Funds	86,420	86,420	0	0
TOTAL REVENUE	40,612,914	41,780,391	0	1,167,478
EXPENDITURES				
Salaries	5,075,011	4,802,201	0	272,810
Lapse	(174,762)	0	0	(174,762)
Employer Provided Benefits	1,839,926	1,743,283	0	96,643
Internal Service Charges	719,416	803,920	0	(84,504)
Other Operating Expenses	32,239,459	30,993,129	711,513	534,817
Capital Outlay	23,002	9,665	0	13,337
Supervision Allocation	(86,316)	(86,316)	0	0
Indirect Cost	1,446,857	1,446,857	0	0
Banking Fund Debt Repayment	85,432	81,803	0	3,629
TOTAL EXPENDITURES	41,168,025	39,794,542	711,513	661,970
CURRENT YEAR	(555,112)	1,985,849	(711,513)	1,829,448
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	555,112			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2011

512 - FLEET MGMT - VEHICLE REPLACEMENT

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	8,870,488.99	Current Liabilities	5,276,400.59
Due from Other Government Units	1,429.52	Other Liabilities	7,171,302.94
Capital Assets, Net	<u>24,594,189.84</u>	TOTAL LIABILITIES	<u>12,447,703.53</u>
		FUND EQUITY	
		Beginning of Year	20,817,428.96
		Current Yr Less Encumbrances	200,975.86
		TOTAL FUND EQUITY	<u>21,018,404.82</u>
TOTAL ASSETS	<u><u>33,466,108.35</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>33,466,108.35</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	14,576,295	14,743,527	0	167,232
Miscellaneous Revenue	566,532	483,884	0	(82,648)
Other Sources	2,667,941	709,827	0	(1,958,114)
Transfers From Other Funds	2,349	2,349	0	0
<b>TOTAL REVENUE</b>	<u>17,813,117</u>	<u>15,939,586</u>	<u>0</u>	<u>(1,873,531)</u>
<b>EXPENDITURES</b>				
Salaries	164,287	156,742	0	7,545
Employer Provided Benefits	45,387	46,980	0	(1,593)
Other Operating Expenses	54,822	43,224	2,500	9,098
Capital Outlay	2,747,291	764,981	1,930,279	52,031
Supervision Allocation	86,316	86,316	0	0
Transfers to Other Funds	3,746,756	3,746,756	0	0
Banking Fund Debt Repayment	10,556,113	9,299,938	0	1,256,176
<b>TOTAL EXPENDITURES</b>	<u>17,400,972</u>	<u>14,144,937</u>	<u>1,932,779</u>	<u>1,323,256</u>
CURRENT YEAR	<u>412,145</u>	<u>1,794,649</u>	<u>(1,932,779)</u>	<u>(550,275)</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(414,645)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	2,500			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2011

521 - COPY CENTER

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	45,978.36	Current Liabilities	88,390.58
Due from Other Government Units	56.00	Other Liabilities	61,602.42
Capital Assets, Net	<u>3,861.95</u>	TOTAL LIABILITIES	<u>149,993.00</u>
		FUND EQUITY	
		Beginning of Year	(182,590.37)
		Current Yr Less Encumbrances	82,493.68
		TOTAL FUND EQUITY	<u>(100,096.69)</u>
TOTAL ASSETS	<u><u>49,896.31</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>49,896.31</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	1,941,894	1,639,862	0	(302,032)
Miscellaneous Revenue	0	(4,969)	0	(4,969)
Transfers From Other Funds	5,378	5,378	0	0
TOTAL REVENUE	<u>1,947,272</u>	<u>1,640,271</u>	<u>0</u>	<u>(307,001)</u>
<b>EXPENDITURES</b>				
Salaries	259,074	238,793	0	20,281
Employer Provided Benefits	84,503	78,434	0	6,069
Internal Service Charges	22,693	13,904	0	8,789
Other Operating Expenses	1,451,955	1,096,216	20,893	334,846
Capital Outlay	1	0	0	1
Supervision Allocation	0	0	0	0
Indirect Cost	129,943	129,943	0	0
TOTAL EXPENDITURES	<u>1,948,169</u>	<u>1,557,290</u>	<u>20,893</u>	<u>369,987</u>
CURRENT YEAR	<u>(897)</u>	<u>82,982</u>	<u>(20,893)</u>	<u>62,986</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(200)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	1,097			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2011

531 - ITD OPERATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	(1,533,957.14)	Current Liabilities	1,430,700.66
Capital Assets, Net	<u>15,389,386.37</u>	Other Liabilities	1,490,031.05
		TOTAL LIABILITIES	<u>2,920,731.71</u>
		FUND EQUITY	
		Beginning of Year	12,145,391.52
		Current Yr Less Encumbrances	(1,210,694.00)
		TOTAL FUND EQUITY	<u>10,934,697.52</u>
TOTAL ASSETS	<u><u>13,855,429.23</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>13,855,429.23</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	23,198,164	21,686,589	0	(1,511,575)
Miscellaneous Revenue	200	(36,906)	0	(37,106)
Other Sources	62,572	0	0	(62,572)
Transfers From Other Funds	1,244,841	1,244,841	0	0
TOTAL REVENUE	<u>24,505,777</u>	<u>22,894,523</u>	<u>0</u>	<u>(1,611,253)</u>
<b>EXPENDITURES</b>				
Salaries	9,868,778	9,593,143	0	275,635
Lapse	(169,857)	0	0	(169,857)
Employer Provided Benefits	2,630,140	2,549,836	0	80,304
Internal Service Charges	911,147	803,425	0	107,722
Other Operating Expenses	9,992,382	7,968,951	1,086,313	937,118
Capital Outlay	166,646	96,183	65,647	4,816
Supervision Allocation	(443,275)	(443,275)	0	0
Indirect Cost	1,200,844	1,200,844	0	0
Banking Fund Debt Repayment	173,055	145,572	0	27,483
TOTAL EXPENDITURES	<u>24,329,860</u>	<u>21,914,679</u>	<u>1,151,960</u>	<u>1,263,221</u>
CURRENT YEAR	<u>175,917</u>	<u>979,844</u>	<u>(1,151,960)</u>	<u>(348,032)</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	(818,204)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	642,287			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2011

533 - COMMUNICATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	1,101,203.31	Current Liabilities	676,401.63
Due from Other Government Units	26.07	Other Liabilities	54,704.84
Inventories	512,742.43	TOTAL LIABILITIES	731,106.47
Capital Assets, Net	60,224.00	FUND EQUITY	
		Beginning of Year	410,867.56
		Current Yr Less Encumbrances	532,221.78
		TOTAL FUND EQUITY	943,089.34
TOTAL ASSETS	1,674,195.81	TOTAL LIABILITIES FUND EQUITY	1,674,195.81

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	7,387,210	7,287,404	0	(99,806)
Miscellaneous Revenue	33,998	15,718	0	(18,280)
Transfers From Other Funds	5,929	5,929	0	0
TOTAL REVENUE	7,427,137	7,309,051	0	(118,086)
EXPENDITURES				
Salaries	412,966	412,660	0	306
Employer Provided Benefits	120,932	117,128	0	3,804
Internal Service Charges	237,381	160,385	0	76,996
Other Operating Expenses	6,589,095	5,977,237	189,547	422,312
Capital Outlay	1	0	0	1
Supervision Allocation	221,626	221,626	0	0
Indirect Cost	98,553	98,553	0	0
TOTAL EXPENDITURES	7,680,554	6,987,588	189,547	503,419
CURRENT YEAR	(253,417)	321,463	(189,547)	385,333
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	253,417			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2011

534 - RADIO COMMUNICATIONS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	3,311,602.65	Current Liabilities	2,719,915.44
Due from Other Government Units	13,943.28	Other Liabilities	15,004,368.35
Capital Assets, Net	<u>20,389,454.68</u>	TOTAL LIABILITIES	<u>17,724,283.79</u>
		FUND EQUITY	
		Beginning of Year	3,742,055.87
		Current Yr Less Encumbrances	2,248,660.95
		TOTAL FUND EQUITY	<u>5,990,716.82</u>
TOTAL ASSETS	<u><u>23,715,000.61</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>23,715,000.61</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	5,945,454	5,865,867	0	(79,587)
Miscellaneous Revenue	52,812	86,306	0	33,494
Transfers From Other Funds	10,954	10,954	0	0
TOTAL REVENUE	<u>6,009,220</u>	<u>5,963,127</u>	<u>0</u>	<u>(46,093)</u>
<b>EXPENDITURES</b>				
Salaries	714,848	582,868	0	131,980
Employer Provided Benefits	216,701	188,759	0	27,942
Internal Service Charges	167,236	126,163	0	41,073
Other Operating Expenses	1,920,352	1,921,605	130,582	(131,836)
Capital Outlay	10,001	0	7,179	2,822
Supervision Allocation	221,649	221,649	0	0
Indirect Cost	86,366	86,366	0	0
Banking Fund Debt Repayment	2,779,850	2,912,882	0	(133,032)
TOTAL EXPENDITURES	<u>6,117,003</u>	<u>6,040,292</u>	<u>137,761</u>	<u>(61,050)</u>
CURRENT YEAR	<u>(107,783)</u>	<u>(77,165)</u>	<u>(137,761)</u>	<u>(107,143)</u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	107,783			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2011

536 - TECHNOLOGY SYSTEM DEVELOPMENT

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,964,125.35	Current Liabilities	2,534,313.52
Capital Assets, Net	<u>6,598,691.34</u>	Other Liabilities	<u>2,326,678.56</u>
		TOTAL LIABILITIES	<u>4,860,992.08</u>
		FUND EQUITY	
		Beginning of Year	4,575,705.89
		Current Yr Less Encumbrances	<u>126,118.72</u>
		TOTAL FUND EQUITY	<u>4,701,824.61</u>
TOTAL ASSETS	<u><u>9,562,816.69</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>9,562,816.69</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	3,047,066	2,141,984	0	(905,082)
Miscellaneous Revenue	0	60,151	0	60,151
Other Sources	4,025,007	1,747,193	0	(2,277,814)
TOTAL REVENUE	<u>7,072,073</u>	<u>3,949,328</u>	<u>0</u>	<u>(3,122,745)</u>
<b>EXPENDITURES</b>				
Other Operating Expenses	860,556	479,182	0	381,373
Capital Outlay	3,574,423	1,323,357	151,706	2,099,359
Transfers to Other Funds	594,830	594,830	0	0
Banking Fund Debt Repayment	2,250,273	2,803,365	0	(553,092)
TOTAL EXPENDITURES	<u>7,280,081</u>	<u>5,200,735</u>	<u>151,706</u>	<u>1,927,641</u>
CURRENT YEAR	<u><u>(208,008)</u></u>	<u><u>(1,251,407)</u></u>	<u><u>(151,706)</u></u>	<u><u>(1,195,105)</u></u>
FUND BALANCE TRANSFERS	200,000			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	8,008			
BUDGET DIFFERENCE	<u><u>0</u></u>			

2011-405-E Sch AF Carryovers: 1,809,891  
Revised Variance: (3,004,996)

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2011

551 - OFFICE OF GENERAL COUNSEL

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	3,791,744.71	Current Liabilities	431,908.79
Due from Other Government Units	483,672.92	Other Liabilities	786,951.83
Capital Assets, Net	<u>7,009.66</u>	<b>TOTAL LIABILITIES</b>	<u>1,218,860.62</u>
		<b>FUND EQUITY</b>	
		Beginning of Year	1,487,100.93
		Current Yr Less Encumbrances	1,576,465.74
		<b>TOTAL FUND EQUITY</b>	<u>3,063,566.67</u>
<b>TOTAL ASSETS</b>	<u><u>4,282,427.29</u></u>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<u><u>4,282,427.29</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	8,866,513	9,952,266	0	1,085,753
Miscellaneous Revenue	89,000	64,769	0	(24,231)
Transfers From Other Funds	88,079	88,079	0	0
<b>TOTAL REVENUE</b>	<u>9,043,592</u>	<u>10,105,114</u>	<u>0</u>	<u>1,061,522</u>
<b>EXPENDITURES</b>				
Salaries	5,711,866	5,400,565	0	311,301
Lapse	(242,990)	0	0	(242,990)
Employer Provided Benefits	1,364,070	1,276,974	0	87,096
Internal Service Charges	404,091	343,590	0	60,501
Other Operating Expenses	2,103,017	1,037,787	872,518	192,712
Capital Outlay	1	0	0	1
Indirect Cost	466,835	466,835	0	0
<b>TOTAL EXPENDITURES</b>	<u>9,806,890</u>	<u>8,525,750</u>	<u>872,518</u>	<u>408,622</u>
<b>CURRENT YEAR</b>	<u><u>(763,298)</u></u>	<u><u>1,579,364</u></u>	<u><u>(872,518)</u></u>	<u><u>1,470,144</u></u>
FUND BALANCE TRANSFERS	0			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	763,298			
BUDGET DIFFERENCE	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2011

561 - SELF INSURANCE

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	69,424,223.45	Current Liabilities	376,597.09
Taxes and other Receivable, Net	1,431,783.83	Other Liabilities	88,614.51
Due from Other Government Units	7,082,665.99	Insurance Reserves	84,882,180.32
Other Current Assets	460,701.08	TOTAL LIABILITIES	85,347,391.92
Other Non Current Assets	13,432,838.08	FUND EQUITY	
Capital Assets, Net	189,132.62	Beginning of Year	5,345,180.68
		Current Yr Less Encumbrances	1,328,772.45
		TOTAL FUND EQUITY	6,673,953.13
TOTAL ASSETS	92,021,345.05	TOTAL LIABILITIES FUND EQUITY	92,021,345.05

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Charges for Services	25,546,251	25,947,821	0	401,570
Miscellaneous Revenue	5,076,014	2,119,461	0	(2,956,553)
Transfer In to Pay Debt Service	1,058,748	1,071,608	0	12,860
TOTAL REVENUE	31,681,013	29,138,890	0	(2,542,123)
EXPENDITURES				
Salaries	965,328	943,580	0	21,748
Employer Provided Benefits	259,978	257,037	0	2,941
Internal Service Charges	1,179,492	1,177,574	0	1,918
Other Operating Expenses	28,732,840	25,506,070	638,274	2,588,496
Capital Outlay	236,587	141,841	90,733	4,013
Supervision Allocation	689,239	689,239	0	0
Indirect Cost	436,277	436,277	0	0
Transfers to Other Funds	3,509,073	3,509,073	0	0
TOTAL EXPENDITURES	36,008,814	32,660,691	729,007	2,619,116
CURRENT YEAR	(4,327,801)	(3,521,801)	(729,007)	76,994
FUND BALANCE TRANSFERS	4,728,285			
CARRYOVERS	(1,124,411)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	723,928			
BUDGET DIFFERENCE	0			

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2011

571 - GROUP HEALTH

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	16,164,442.81	Current Liabilities	7,430,949.80
Taxes and other Receivable, Net	150,000.00	Other Liabilities	107,173.54
Other Non Current Assets	174,115.98	Insurance Reserves	16,500.00
Capital Assets, Net	<u>17,789.66</u>	<b>TOTAL LIABILITIES</b>	<u>7,554,623.34</u>
		<b>FUND EQUITY</b>	
		Beginning of Year	3,264,785.25
		Current Yr Less Encumbrances	5,686,939.86
		<b>TOTAL FUND EQUITY</b>	<u>8,951,725.11</u>
<b>TOTAL ASSETS</b>	<u><u>16,506,348.45</u></u>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<u><u>16,506,348.45</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	94,222,811	93,907,748	0	(315,063)
Miscellaneous Revenue	227,548	3,149,734	0	2,922,186
<b>TOTAL REVENUE</b>	<u>94,450,359</u>	<u>97,057,483</u>	<u>0</u>	<u>2,607,124</u>
<b>EXPENDITURES</b>				
Salaries	607,703	547,385	0	60,318
Lapse	(37,783)	0	0	(37,783)
Employer Provided Benefits	164,300	143,136	0	21,164
Internal Service Charges	166,032	240,940	0	(74,908)
Other Operating Expenses	93,638,032	90,332,237	464,248	2,841,547
Capital Outlay	1	0	0	1
Indirect Cost	104,677	104,677	0	0
<b>TOTAL EXPENDITURES</b>	<u>94,642,962</u>	<u>91,368,375</u>	<u>464,248</u>	<u>2,810,340</u>
<b>CURRENT YEAR</b>	<u>(192,603)</u>	<u>5,689,108</u>	<u>(464,248)</u>	<u>5,417,463</u>
<b>FUND BALANCE TRANSFERS</b>	0			
<b>CARRYOVERS</b>	(3,475)			
<b>CONTINGENCIES</b>	0			
<b>RESERVE - PRIOR YEAR ENCUMBRANCES</b>	196,078			
<b>BUDGET DIFFERENCE</b>	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2011

581 - INSURED PROGRAMS

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	7,342,617.81	Current Liabilities	29,090.37
Capital Assets, Net	4,686.73	Other Liabilities	2,298,032.16
Other Deferred Charges	<u>2,240,499.24</u>	<b>TOTAL LIABILITIES</b>	<u>2,327,122.53</u>
		<b>FUND EQUITY</b>	
		Beginning of Year	5,327,215.95
		Current Yr Less Encumbrances	1,933,465.30
		<b>TOTAL FUND EQUITY</b>	<u>7,260,681.25</u>
<b>TOTAL ASSETS</b>	<u><u>9,587,803.78</u></u>	<b>TOTAL LIABILITIES FUND EQUITY</b>	<u><u>9,587,803.78</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Charges for Services	7,618,490	8,165,227	0	546,737
Miscellaneous Revenue	290,307	172,957	0	(117,350)
Transfers From Other Funds	4,805	4,805	0	0
<b>TOTAL REVENUE</b>	<u>7,913,602</u>	<u>8,342,989</u>	<u>0</u>	<u>429,387</u>
<b>EXPENDITURES</b>				
Salaries	324,909	290,431	0	34,478
Lapse	(11,759)	0	0	(11,759)
Employer Provided Benefits	81,568	71,653	0	9,915
Internal Service Charges	66,346	56,966	0	9,380
Other Operating Expenses	9,476,995	7,554,557	704,056	1,218,381
Capital Outlay	1	0	0	1
Supervision Allocation	(689,239)	(689,239)	0	0
Indirect Cost	71,383	71,383	0	0
<b>TOTAL EXPENDITURES</b>	<u>9,320,204</u>	<u>7,355,751</u>	<u>704,056</u>	<u>1,260,397</u>
<b>CURRENT YEAR</b>	<u>(1,406,602)</u>	<u>987,238</u>	<u>(704,056)</u>	<u>1,689,783</u>
<b>FUND BALANCE TRANSFERS</b>	947,364			
<b>CARRYOVERS</b>	0			
<b>CONTINGENCIES</b>	0			
<b>RESERVE - PRIOR YEAR ENCUMBRANCES</b>	459,238			
<b>BUDGET DIFFERENCE</b>	<u><u>0</u></u>			

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2011

721 - JACKSONVILLE HOUSING FINANCE AUTHORITY

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	2,892,967.30	Current Liabilities	41,456.20
Taxes and other Receivable, Net	7,008,587.02		
Other Deferred Charges	<u>109,772.70</u>	TOTAL LIABILITIES	<u>41,456.20</u>
		FUND EQUITY	
		Beginning of Year	8,674,333.09
		Current Yr Less Encumbrances	<u>1,295,537.73</u>
		TOTAL FUND EQUITY	<u>9,969,870.82</u>
TOTAL ASSETS	<u><u>10,011,327.02</u></u>	TOTAL LIABILITIES FUND EQUITY	<u><u>10,011,327.02</u></u>

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
<b>REVENUE</b>				
Miscellaneous Revenue	80,713	160,737	0	80,024
Other Sources	363,059	742,472	0	379,413
Transfers From Component Units	2,760	2,760	0	0
<b>TOTAL REVENUE</b>	<b>446,532</b>	<b>905,968</b>	<b>0</b>	<b>459,436</b>
<b>EXPENDITURES</b>				
Salaries	211,618	146,181	0	65,437
Employer Provided Benefits	49,687	50,652	0	(965)
Internal Service Charges	10,704	44,060	0	(33,356)
Other Operating Expenses	917,558	514,656	17,722	385,181
Capital Outlay	1	0	0	1
Indirect Cost	27,163	27,163	0	0
Other	600,000	146,932	0	453,068
<b>TOTAL EXPENDITURES</b>	<b>1,816,731</b>	<b>929,644</b>	<b>17,722</b>	<b>869,366</b>
CURRENT YEAR	<u>(1,370,199)</u>	<u>(23,675)</u>	<u>(17,722)</u>	<u>1,328,803</u>
FUND BALANCE TRANSFERS	1,319,213			
CARRYOVERS	(3,664)			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	54,650			
BUDGET DIFFERENCE	<u>0</u>			

CONSOLIDATED CITY OF JACKSONVILLE  
YEAR-END FINANCIAL SUMMARY - SUBFUND LEVEL  
FOR THE QUARTER ENDED SEPTEMBER 30, 2011

751 - JACKSONVILLE ECONOMIC DEVELOPMENT COMM

BALANCE SHEET INFORMATION

ASSETS		LIABILITIES	
Pooled Cash and Investments	4,424,417.70	Current Liabilities	637,563.26
		TOTAL LIABILITIES	637,563.26
		FUND EQUITY	
		Beginning of Year	1,161,356.78
		Current Yr Less Encumbrances	2,625,497.66
		TOTAL FUND EQUITY	3,786,854.44
TOTAL ASSETS	4,424,417.70	TOTAL LIABILITIES FUND EQUITY	4,424,417.70

BUDGET INFORMATION

	REVISED BUDGET	Y - T - D ACTUAL	Y - T - D ENCUMB.	VARIANCE + Fav / - Unfav
REVENUE				
Miscellaneous Revenue	157,649	176,468	0	18,819
Transfers From Component Units	8,884,932	8,884,932	0	0
TOTAL REVENUE	9,042,581	9,061,400	0	18,819
EXPENDITURES				
Salaries	1,201,742	1,209,263	0	(7,521)
Lapse	(42,239)	0	0	(42,239)
Employer Provided Benefits	311,878	300,476	0	11,402
Internal Service Charges	562,923	502,354	0	60,569
Other Operating Expenses	6,735,372	3,827,978	115,786	2,791,608
Capital Outlay	2	0	0	2
Grants, Aids & Contributions	231,726	180,681	23,176	27,869
Indirect Cost	159,388	159,388	0	0
Transfers to Other Funds	801,512	801,512	0	0
Banking Fund Debt Repayment	221,604	204,250	0	17,354
TOTAL EXPENDITURES	10,183,908	7,185,902	138,962	2,859,044
CURRENT YEAR	(1,141,327)	1,875,498	(138,962)	2,877,862
FUND BALANCE TRANSFERS	750,000			
CARRYOVERS	0			
CONTINGENCIES	0			
RESERVE - PRIOR YEAR ENCUMBRANCES	391,327			
BUDGET DIFFERENCE	0			